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on April 15, 2009 (Date of Deposit, U.S. Pacific Standard Time)

Mark Watson

By

Signature



Application No. : 10/663,390

Confirmation No. : 2920

Applicant : FLORENCIO, et al.

**Title : SYSTEM AND METHOD FOR REAL-TIME JITTER CONTROL
AND PACKET-LOSS CONCEALMENT IN AN AUDIO SIGNAL**

Filed : September 15, 2003

TC/A.U. : 2626

Examiner : LERNER, Martin

Docket No. : MCS-032-03 (304924.01)

Customer No. : 27662

Commissioner for Patents
P.O. Box 1450,
Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR §1.111

Sir:

The following amendment and discussion is provided in response to the Office Action dated January 15, 2009.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 14 of this paper.